

HOUSE BILL 800  
By Baird

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 6, relative to distribution of sales and use  
tax receipts.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-103, is amended by adding a  
new subsection thereto, as follows:

(h) Notwithstanding the allocations provided for in subsection (a), there shall be  
apportioned and distributed to any county in which there is a state park containing  
approximately six thousand five hundred (6,500) acres, of which approximately four  
thousand (4,000) acres are an impounded reservoir some of which is owned by  
Tennessee valley authority over which an easement has been given to the state and the  
state has leased or otherwise conveyed its rights to the property to such county for  
development, the amount of sales taxes to indebtedness incurred by such county to the  
same extent that such county may pledge any revenues of the county.

SECTION 2. This act shall become operative only if the estimated cost of software  
changes necessary to implement the provisions of this act are paid to the department of  
revenue by Campbell County. Such payment shall be made prior to any expenditure of funds  
by the state. The department shall return any unused portion of the estimated cost to Campbell  
County within thirty (30) days of completion of the software changes necessary to implement the  
provisions of this act. If the actual cost exceeds the estimated cost, an amount equal to the  
difference in such costs shall be remitted to the department by Campbell County within thirty  
(30) days of receiving an itemized invoice of the actual cost from the department.

SECTION 3. This act shall take effect July 1, 2005, the public welfare requiring it.